

Filed for intro on 02/15/2001
SENATE BILL 348 By
Cooper J

HOUSE BILL 1778
By Rinks

AN ACT to amend Tennessee Code Annotated, Title 3; Title 4; Title 7; Title 8; Title 9; Title 11; Title 16; Title 18; Title 20; Title 29; Title 30; Title 31; Title 32; Title 35; Title 36; Title 38; Title 39; Title 40; Title 43; Title 45; Title 47; Title 48; Title 49; Title 50; Title 54; Title 55; Title 56; Title 57; Title 60; Title 61; Title 62; Title 63; Title 64; Title 65; Title 66; Title 67; Title 68; Title 70 and Title 71, relative to state taxation.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-6-202(a), is amended by deleting the language "six percent (6%)", and by substituting instead the language "six and one-half percent (6.5%)".

SECTION 2. Tennessee Code Annotated, Section 67-6-203(a), is amended by deleting the language "six percent (6%)", and by substituting instead the language "the tax levied on the sale of tangible personal property at retail by the provisions of § 67-6-202".

SECTION 3. Tennessee Code Annotated, Section 67-6-204, is amended by deleting the language "six percent (6%)" wherever it appears, and by substituting instead the language "the tax levied on the sale of tangible personal property at retail by the provisions of § 67-6-202".

SECTION 4. Tennessee Code Annotated, Section 67-6-205(a), is amended by deleting the language “six percent (6%)”, and by substituting instead the language “the tax levied on the sale of tangible personal property at retail by the provisions of § 67-6-202”.

SECTION 5. Tennessee Code Annotated, Section 3-6-104(g), is amended by deleting the subsection in its entirety.

SECTION 6. Tennessee Code Annotated, Section 3-6-113, is amended by deleting the last sentence.

SECTION 7. Tennessee Code Annotated, Section 7-52-606(b), is amended by deleting subdivisions (1) and (2).

SECTION 8. Tennessee Code Annotated, Section 8-4-115(g), is amended by deleting the subsection in its entirety.

SECTION 9. Tennessee Code Annotated, Section 8-22-117, is amended by deleting the section in its entirety.

SECTION 10. Tennessee Code Annotated, Section 8-35-211(c)(1), is amended by deleting the last sentence.

SECTION 11. Tennessee Code Annotated, Section 8-36-111, is amended by deleting the language “state,”.

SECTION 12. Tennessee Code Annotated, Section 9-4-5301, is amended by deleting the section in its entirety.

SECTION 13. Tennessee Code Annotated, Section 9-8-308, is amended by deleting the section in its entirety.

SECTION 14. Tennessee Code Annotated, Section 9-9-103, is amended by deleting the first sentence.

SECTION 15. Tennessee Code Annotated, Section 9-9-104, is amended by deleting the section in its entirety.

SECTION 16. Tennessee Code Annotated, Section 9-9-105, is amended by deleting the section in its entirety.

SECTION 17. Tennessee Code Annotated, Section 9-9-111, is amended by deleting the section in its entirety.

SECTION 18. Tennessee Code Annotated, Section 9-9-112, is amended by deleting the language “, except inheritance, transfer and estate taxes”.

SECTION 19. Tennessee Code Annotated, Section 11-14-401, is amended as follows:

(1) Subsection (b)(2) is amended by deleting from the first sentence the language “using the proceeds from the increase in revenues resulting from the 1986 increase in the tax levied in §67-4-409”.

(2) Subsections (c) and (d) are amended by deleting the language “, §67-4-409,”.

SECTION 20. Tennessee Code Annotated, Section 16-3-808(b), is amended by deleting the subsection in its entirety.

SECTION 21. Tennessee Code Annotated, Section 16-15-5007, is amended by deleting all language following the second sentence of the section.

SECTION 22. Tennessee Code Annotated, Section 16-15-5008, is amended by deleting the section in its entirety.

SECTION 23. Tennessee Code Annotated, Section 18-6-108, is amended by placing a period after the words “same for registration” and by deleting the remainder of the section.

SECTION 24. Tennessee Code Annotated, Section 20-12-102, is amended by deleting the section in its entirety.

SECTION 25. Tennessee Code Annotated, Section 29-4-103, is amended by deleting the words “and state tax”.

SECTION 26. Tennessee Code Annotated, Section 29-20-401(f)(1), is amended by deleting the last sentence.

SECTION 27. Tennessee Code Annotated, Section 30-4-103(6)(B)(i), is amended by deleting the subitem in its entirety.

SECTION 28. Tennessee Code Annotated, Section 30-4-104(d), is amended by deleting the subsection in its entirety.

SECTION 29. Tennessee Code Annotated, Section 31-4-101(c), is amended by deleting the last sentence and by substituting instead the language “For purposes hereof, in determining the decedent’s gross estate, the value of any life estate or trust for the lifetime benefit of the surviving spouse shall be actuarially determined.”.

SECTION 30. Tennessee Code Annotated, Section 31-6-107(c), is amended by deleting the subsection in its entirety.

SECTION 31. Tennessee Code Annotated, Section 35-12-108, is amended by deleting the language “and procurement of any inheritance tax waiver as required by §67-8-417,”.

SECTION 32. Tennessee Code Annotated, Section 36-5-901(c)(9), is amended by deleting the subitem in its entirety.

SECTION 33. Tennessee Code Annotated, Section 38-13-104, is amended by deleting the first sentence.

SECTION 34. Tennessee Code Annotated, Section 39-13-709, is amended by deleting the section in its entirety.

SECTION 35. Tennessee Code Annotated, Section 40-14-210(f), is amended by deleting the subsection in its entirety.

SECTION 36. Tennessee Code Annotated, Section 40-24-107(a) and (b), are amended by deleting the subsections in their entirety.

SECTION 37. Tennessee Code Annotated, Section 40-25-123(b), is amended by deleting the language “and the litigation tax as required by §§67-4-602- 67-4-606,”.

SECTION 38. Tennessee Code Annotated, Section 43-16-145, is amended by deleting the section in its entirety.

SECTION 39. Tennessee Code Annotated, Section 45-3-904, is amended by deleting all the language except the last sentence.

SECTION 40. Tennessee Code Annotated, Section 47-25-302(1), is amended by placing a semi-colon after the language “concessions of any kind” and by deleting the remainder of the subdivision.

SECTION 41. Tennessee Code Annotated, Section 47-25-302(5), is amended by deleting the subitem and by substituting instead the following language:

(5) “Retailer” means each tobacco vending machine, place, store, booth, concession, truck or vehicle, or person that in any way sells or makes available tobacco products directly to the ultimate consumer;

SECTION 42. Tennessee Code Annotated, Section 47-25-903, is amended by placing a period after the language “transferee for resale” and by deleting the remainder of the section.

SECTION 43. Tennessee Code Annotated, Section 49-3-1005(c), is amended by deleting the subsection in its entirety.

SECTION 44. Tennessee Code Annotated, Section 49-7-2112(b)(2), is amended by deleting the language “and the occupational privilege tax under title 67, chapter 4, part 17”.

SECTION 45. Tennessee Code Annotated, Section 50-6-208(c), is amended by deleting the subsection in its entirety and by deleting the second sentence of subsection (d) in its entirety.

SECTION 46. Tennessee Code Annotated, Section 50-6-401(b), (c) and (d), are amended by deleting the subsections in their entirety.

SECTION 47. Tennessee Code Annotated, Section 54-4-103(b)(5), is amended by deleting the subitem in its entirety.

SECTION 48. Tennessee Code Annotated, Section 54-9-201, is amended by deleting the language “an amount not exceeding fifty percent (50%) of state aid funds derived from the distribution of the gasoline tax for rural roads,”.

SECTION 49. Tennessee Code Annotated, Section 54-9-203(4), is amended by deleting the language “but the amount irrevocably pledged from state aid funds, derives from the proceeds of the gasoline tax distributed to the counties, shall not exceed fifty percent (50%) thereof,”.

SECTION 50. Tennessee Code Annotated, Section 54-11-221(a), is amended by deleting the language “not to exceed, in any year, the amount of the state tax,”.

SECTION 51. Tennessee Code Annotated, Section 55-3-105, is amended by deleting the language “title 67, chapter 6, part 2” and by substituting instead the language “title 67, chapter 6, part 7”.

SECTION 52. Tennessee Code Annotated, Section 55-4-101(a)(2), is amended by deleting the subitem in its entirety.

SECTION 53. Tennessee Code Annotated, Section 55-4-113, is amended by deleting the section in its entirety.

SECTION 54. Tennessee Code Annotated, Section 55-4-115(b)(1) and (2), are amended by deleting the language “tax,”.

SECTION 55. Tennessee Code Annotated, Section 55-4-505(a), is amended by deleting the subsection in its entirety.

SECTION 56. Tennessee Code Annotated, Section 55-9-602(g)(3), is amended by deleting the language “litigation tax levied pursuant to the provisions of title 67, chapter 4, part 6, shall be imposed or assessed against anyone convicted of a violation of this subsection, nor shall any” and by inserting the word “shall” in the remainder of the sentence before the language “be imposed”.

SECTION 57. Tennessee Code Annotated, Section 55-9-603(e), is amended by deleting the second sentence.

SECTION 58. Tennessee Code Annotated, Section 56-2-106(c), is amended by deleting the subsection in its entirety.

SECTION 59. Tennessee Code Annotated, Title 56, Chapter 4, Parts 2, 3 and 4, are amended by deleting the parts in their entirety.

SECTION 60. Tennessee Code Annotated, Section 56-7-906(j)(4), is amended by deleting the subitem in its entirety.

SECTION 61. Tennessee Code Annotated, Section 56-12-115, is amended by deleting the section in its entirety.

SECTION 62. Tennessee Code Annotated, Section 56-12-119, is amended by deleting the section in its entirety.

SECTION 63. Tennessee Code Annotated, Section 56-13-128, is amended by deleting the section in its entirety.

SECTION 64. Tennessee Code Annotated, Section 56-14-113, is amended by deleting the section in its entirety.

SECTION 65. Tennessee Code Annotated, Section 56-17-113, is amended by deleting the language “and tax” and the language “and 56-4-205”.

SECTION 66. Tennessee Code Annotated, Section 56-21-125, is amended by deleting the last sentence.

SECTION 67. Tennessee Code Annotated, Section 56-23-108(b), is amended by deleting the subsection in its entirety.

SECTION 68. Tennessee Code Annotated, Section 56-25-1304(c), is amended by deleting the last sentence.

SECTION 69. Tennessee Code Annotated, Section 56-32-224, is amended by deleting the section in its entirety.

SECTION 70. Tennessee Code Annotated, Section 56-35-107, is amended by deleting the section in its entirety.

SECTION 71. Tennessee Code Annotated, Section 56-35-133(d)(4), is amended by deleting the subitem in its entirety.

SECTION 72. Tennessee Code Annotated, Section 56-41-109(b)(1), is amended by deleting the last sentence.

SECTION 73. Tennessee Code Annotated, Section 56-51-152, is amended by deleting subsections (a), (c) and (d) in their entirety.

SECTION 74. Tennessee Code Annotated, Sections 57-1-204, 57-1-205, and 57-1-207, are amended by deleting the sections in their entirety.

SECTION 75. Tennessee Code Annotated, Section 57-2-102, is amended by deleting from subsection (a) the language “to the state and”.

SECTION 76. Tennessee Code Annotated, Section 57-3-104(c), is amended by deleting subdivision (4) in its entirety, and by substituting instead the following language:

(4) Make, promulgate, alter, amend or repeal rules and regulations for the enforcement of this chapter or the collections of all license fees, and all penalties and forfeitures relating thereto;

SECTION 77. Tennessee Code Annotated, Section 57-3-104(c), is further amended by deleting subdivision (5) in its entirety, and by substituting instead the following language:

(5) Prescribe all forms of application and licenses, and of all reports and all other papers and documents required to be used under or in the enforcement of this chapter;

SECTION 78. Tennessee Code Annotated, Section 57-3-109, is amended by deleting the section in its entirety.

SECTION 79. Tennessee Code Annotated, Section 57-3-204(h), is amended by placing a period after the language “manufacturer directly” and by deleting the remainder of the subsection.

SECTION 80. Tennessee Code Annotated, Section 57-3-207(g) and (l), are amended by deleting the subsections in their entirety.

SECTION 81. Tennessee Code Annotated, Section 57-3-207(m), is amended by deleting the last sentence.

SECTION 82. Tennessee Code Annotated, Section 57-3-301(b), (c), and (d), are amended by deleting the subsections in their entirety.

SECTION 83. Tennessee Code Annotated, Section 57-3-302 - 57-3-307, are amended by deleting the sections in their entirety.

SECTION 84. Tennessee Code Annotated, Title 57, Chapter 4, Part 3, is amended by deleting the part in its entirety.

SECTION 85. Tennessee Code Annotated, Title 57, Chapter 4, Part 3, is amended by adding the following language as a new section:

Section _____. Any person who engages in the business of selling at retail in this state alcoholic beverages for consumption on the premises is exercising a taxable privilege and each county or municipality within which such privilege is exercised is authorized to levy and collect a privilege tax on such privilege. In any county where metropolitan government prevails, the urban services district shall constitute the municipality and the general services district shall constitute the county insofar as levying such tax.

SECTION 86. Tennessee Code Annotated, Section 57-5-201(a) and (b), are amended by deleting the subsections in their entirety.

SECTION 87. Tennessee Code Annotated, Section 57-5-202(a) and (b), are amended by deleting the subsections in their entirety.

SECTION 88. Tennessee Code Annotated, Sections 57-5-203 - 57-5-208, are amended by deleting the sections in their entirety.

SECTION 89. Tennessee Code Annotated, Title 57, Chapter 6, Parts 1 and 2, are amended by deleting the parts in their entirety.

SECTION 90. Tennessee Code Annotated, Section 60-1-101(2) and (3), are amended by deleting the last sentence.

SECTION 91. Tennessee Code Annotated, Title 60, Chapter 1, Part 3, is amended by deleting the part in its entirety.

SECTION 92. Tennessee Code Annotated, Section 60-3-112(a), is amended by deleting the subsection in its entirety.

SECTION 93. Tennessee Code Annotated, Section 61-1-114(f), is amended by deleting the subsection in its entirety.

SECTION 94. Tennessee Code Annotated, Section 61-2-1101(g), is amended by deleting the language "corporate tax,".

SECTION 95. Tennessee Code Annotated, Section 62-29-102(2)(B), is amended by deleting the last sentence.

SECTION 96. Tennessee Code Annotated, Section 62-29-104, is amended by deleting the section in its entirety.

SECTION 97. Tennessee Code Annotated, Section 62-43-121, is amended by deleting the language "this state or".

SECTION 98. Tennessee Code Annotated, Section 63-6-207(d)(1)(D), is amended by deleting the subitem in its entirety.

SECTION 99. Tennessee Code Annotated, Section 63-9-104(d)(5), is amended by deleting the subdivision in its entirety.

SECTION 100. Tennessee Code Annotated, Section 63-18-213, is amended by deleting the language "state or".

SECTION 101. Tennessee Code Annotated, Sections 64-1-103(a)(1), 64-1-808(1), and 64-1-1008, are amended by deleting the words "and state".

SECTION 102. Tennessee Code Annotated, Section 65-11-113(c), is amended by deleting the subsection in its entirety.

SECTION 103. Tennessee Code Annotated, Section 65-25-232, is amended by deleting the section in its entirety.

SECTION 104. Tennessee Code Annotated, Section 65-29-129, is amended by deleting the second sentence.

SECTION 105. Tennessee Code Annotated, Section 66-22-105, is amended by placing a period after the words “other instruments” and by deleting the remainder of the section.

SECTION 106. Tennessee Code Annotated, Section 66-24-101(a)(22), is amended by deleting the subdivision in its entirety.

SECTION 107. Tennessee Code Annotated, Section 66-28-102(c)(3), is amended by deleting the language “state,” and the language “under the Excise Tax Act”.

SECTION 108. Tennessee Code Annotated, Section 66-30-105, is amended by deleting the language “other than the state transfer tax,”.

SECTION 109. Tennessee Code Annotated, Section 68-11-216(d), is amended by deleting the subsection in its entirety.

SECTION 110. Tennessee Code Annotated, Section 68-11-830(d), is amended by deleting the subsection in its entirety.

SECTION 111. Tennessee Code Annotated, Section 68-115-211(a), (b), (d), (e) and (f), are amended by deleting the subsections in their entirety.

SECTION 112. Tennessee Code Annotated, Section 68-115-403, is amended by deleting the section in its entirety.

SECTION 113. Tennessee Code Annotated, Section 68-120-507(a), is amended by deleting the subsection in its entirety.

SECTION 114. Tennessee Code Annotated, Section 68-215-110(h)(3)(A), is amended by placing a period after the words “monthly basis” in the first sentence and by deleting the remainder of the sentence.

SECTION 115. Tennessee Code Annotated, Title 70, Chapter 3, Part 1, is amended by deleting the part in its entirety.

SECTION 116. Tennessee Code Annotated, Section 70-5-111(a)(2), is amended by deleting the subdivision in its entirety.

SECTION 117. Tennessee Code Annotated, Section 71-4-1204(a)(2) and (3), are amended by deleting the language “and state”.

SECTION 118. Tennessee Code Annotated, Title 67, Chapter 1, Part 1, is amended as follows:

(1) in Section 67-1-102, by deleting subdivisions (b)(1), (2), and (8) and subsection (c) in their entirety; and

(2) by deleting Sections 67-1-104, 67-1-106, 67-1-107, 67-1-108, 67-1-109, 67-1-110, 67-1-111 and 67-1-112 in their entirety.

SECTION 119. Tennessee Code Annotated, Section 67-1-602, is amended by deleting the section in its entirety and by substituting instead the following language:

The levy of any tax on any species of property or privilege by a county legislative body shall be equal and uniform.

SECTION 120. Tennessee Code Annotated, Section 67-1-701(a), is amended by deleting the language “state,” and subsection (c) is amended by deleting the language “as state and”.

SECTION 121. Tennessee Code Annotated, Section 67-1-702(a), is amended by deleting the language “state,”.

SECTION 122. Tennessee Code Annotated, Section 67-1-703, is amended by deleting the section in its entirety.

SECTION 123. Tennessee Code Annotated, Section 67-1-704, is amended as follows:

(1) in subsection (a) by deleting the language “to the state”;

(2) in subsection (c) by deleting the subsection in its entirety and by substituting instead the language “Trustees, on the payment of county taxes, shall issue to the

taxpayers a receipt showing the taxes paid to the county and the purposes for which levied.”

SECTION 124. Tennessee Code Annotated, Title 67, Chapter 1, Part 8, is amended by deleting the part in its entirety.

SECTION 125. Tennessee Code Annotated, Section 67-1-1005(b)(1), is amended in the first sentence by deleting the language “state tax” and by substituting instead the language “state”.

SECTION 126. Tennessee Code Annotated, Section 67-1-1201, is amended in subsection (a) by deleting the language “taxes,”.

SECTION 127. Tennessee Code Annotated, Title 67, Chapter 1, Part 13, is amended by deleting the part in its entirety.

SECTION 128. Tennessee Code Annotated, Section 67-1-1402(b), is amended by deleting the word “state” and by substituting instead the word “public”.

SECTION 129. Tennessee Code Annotated, Section 67-1-1403, is amended in subsection (a) by deleting the language “tax or”, “taxes”, in subsection (c) by deleting the language “taxes or fees, or both” and by substituting instead the language “fees”, by deleting subsection (d) in its entirety, and in subsection (e) by deleting the language “state tax lien” and substituting instead the language “state lien”.

SECTION 130. Tennessee Code Annotated, Section 67-1-1405, 67-1-1406, 67-1-1434, is amended by deleting the language “tax” wherever it appears and by substituting instead the word “fee”.

SECTION 131. Tennessee Code Annotated, Section 67-1-1431 and 67-1-1432, are amended by deleting the sections in their entirety.

SECTION 132. Tennessee Code Annotated, Section 67-1-1442, is amended by deleting the language “tax or” wherever it appears.

SECTION 133. Tennessee Code Annotated, Sections 67-1-1443 and 67-1-1444, are amended by deleting the sections in their entirety.

SECTION 134. Tennessee Code Annotated, Section 67-1-1445, is amended by deleting the language “taxes,”.

SECTION 135. Tennessee Code Annotated, Section 67-1-1501, is amended in subsection (a) by deleting the language “state,” “the state or by”, and by deleting the language “counties or the state” and by substituting instead the language “or counties” and by deleting subsections (b) and (c) in their entirety.

SECTION 136. Tennessee Code Annotated, Title 67, Chapter 1, Parts 17 and 18, are amended by deleting the parts in their entirety.

SECTION 137. Tennessee Code Annotated, Title 67, Chapter 2, Part 1, is amended by deleting the part in its entirety.

SECTION 138. Tennessee Code Annotated, Title 67, Chapter 3, is amended by deleting the chapter in its entirety; provided, however, all moneys in the highway fund on the date this section takes effect shall continue to be distributed and expended in the manner provided by general law on such date as if all relevant language were contained in this act in its entirety.

SECTION 139. Tennessee Code Annotated, Section 67-4-101, is amended by deleting the language “taxed, and”.

SECTION 140. Tennessee Code Annotated, Section 67-4-102, is amended as follows:

(1) by deleting subsections (a) and (b) in their entirety;

(2) in subsection (d) by deleting the language “and privilege taxes” and by substituting instead the word “fees”; and

(3) in subsection (e)(1) by deleting the language “or privilege tax” and by substituting instead the word “fee” and by inserting the language “or any license or privilege tax to” between the word “or” and the word “any county”;

SECTION 141. Tennessee Code Annotated, Section 67-4-110, is amended by deleting the section in its entirety.

SECTION 142. Tennessee Code Annotated, Section 67-4-111, is amended by deleting the language “state and”.

SECTION 143. Tennessee Code Annotated, Section 67-4-113, is amended by deleting the section in its entirety.

SECTION 144. Tennessee Code Annotated, Section 67-4-201(b)(2), is amended by deleting the language “state,”.

SECTION 145. Tennessee Code Annotated, Section 67-4-203, is amended by deleting the section in its entirety.

SECTION 146. Tennessee Code Annotated, Section 67-4-204, is amended by deleting the language “this part and parts 3-6” and by substituting instead the language “parts 5-6”.

SECTION 147. Tennessee Code Annotated, Section 67-4-206(a), is amended by deleting the language “this part and parts 3-6 of this chapter” and by substituting instead the language “parts 5-6 of this chapter” and by deleting the remainder of the subsection. Section 67-4-206 is further amended by deleting subsection (d) in its entirety.

SECTION 148. Tennessee Code Annotated, Title 67, Chapter 4, Part 2, is further amended by deleting the language “this part and parts 3-6 of this chapter” wherever it appears and by substituting instead the language “parts 5-6 of this chapter”.

SECTION 149. Tennessee Code Annotated, Section 67-4-212, is amended by deleting the section in its entirety.

SECTION 150. Tennessee Code Annotated, Section 67-4-213, is amended by deleting the language “state and” in subsection (a) and by deleting subsections (b), (c), (d) and (e) in their entirety.

SECTION 151. Tennessee Code Annotated, Section 67-4-216, is amended by deleting the section in its entirety.

SECTION 152. Tennessee Code Annotated, Title 67, Chapter 4, Part 3, is amended by deleting the part in its entirety.

SECTION 153. Tennessee Code Annotated, Title 67, Chapter 4, Part 4, is amended by deleting the part in its entirety.

SECTION 154. Tennessee Code Annotated, Section 67-4-506, is amended by deleting the section in its entirety.

SECTION 155. Tennessee Code Annotated, Section 67-4-507, is amended by deleting the section in its entirety.

SECTION 156. Tennessee Code Annotated, Title 67, Chapter 4, Part 6, is amended by deleting the part in its entirety.

SECTION 157. Tennessee Code Annotated, Section 67-4-701, is amended by deleting the section in its entirety.

SECTION 158. Tennessee Code Annotated, Section 67-4-702(a), is amended by deleting subdivisions (2) and (3).

SECTION 159. Tennessee Code Annotated, Section 67-4-703, is amended by deleting the section in its entirety.

SECTION 160. Tennessee Code Annotated, Section 67-4-704(a) and (b), are amended by deleting the language "Subject to the requirements set forth in §67-4-724 relative to the amount of tax required to be forwarded to the state, the" and by substituting instead the word "The".

SECTION 161. Tennessee Code Annotated, Section 67-4-705, is amended by deleting the section in its entirety.

SECTION 162. Tennessee Code Annotated, Section 67-4-708(5), is amended by deleting the subdivision in its entirety.

SECTION 163. Tennessee Code Annotated, Section 67-4-711, is amended by deleting from subsection (b) subdivisions (2) through (8).

SECTION 164. Tennessee Code Annotated, Section 67-4-712(b), is amended by deleting subdivisions (3) and (4).

SECTION 165. Tennessee Code Annotated, Section 67-4-713(a), is amended by deleting subdivision (1).

SECTION 166. Tennessee Code Annotated, Section 67-4-714, is amended by deleting subdivision (2)(E) and subdivision (3) and by placing the word “and” at the end of subdivision (2)(C).

SECTION 167. Tennessee Code Annotated, Section 67-4-715, is amended by deleting subsection (c) in its entirety.

SECTION 168. Tennessee Code Annotated, Section 67-4-716, is amended in subsection (a) by deleting the language “commissioner or any other”, and by deleting the language “commissioner or” wherever it appears; in subsection (b) by deleting the language “commissioner or other” and by deleting the language “as the commissioner may require” and by substituting instead the language “as the collector may require”.

SECTION 169. Tennessee Code Annotated, Section 67-4-719(a), is amended by deleting subdivision (2)(E) and by placing the word “and” at the end of subdivision (2)(C).

SECTION 170. Tennessee Code Annotated, Section 67-4-719(c), is amended by deleting the language “commissioner and the commissioner of commerce and insurance in the case of taxes owed the state, the”.

SECTION 171. Tennessee Code Annotated, Section 67-4-719, is amended by deleting subsections (d) and (e) in their entirety.

SECTION 172. Tennessee Code Annotated, Section 67-4-720, is amended by deleting the language “, under the same criteria and requirements as used by the commissioner of revenue,”.

SECTION 173. Tennessee Code Annotated, Section 67-4-722, is amended by deleting the language “sales tax owed the state” and by substituting instead the language “tax owed” and by deleting the language “commissioner, commissioner of commerce and insurance,”.

SECTION 174. Tennessee Code Annotated, Section 67-4-723(c)(1), is amended in subdivision (C) by deleting the language “department or of the other”.

SECTION 175. Tennessee Code Annotated, Sections 67-4-724 and 67-4-725, are amended by deleting the sections in their entirety.

SECTION 176. Tennessee Code Annotated, Section 67-4-728, is amended by deleting the language “as defined in §57-6-102”.

SECTION 177. Tennessee Code Annotated, Title 67, Chapter 4, Part 10, is amended by deleting the part in its entirety.

SECTION 178. Tennessee Code Annotated, Title 67, Chapter 4, Part 17, is amended by deleting the part in its entirety.

SECTION 179. Tennessee Code Annotated, Title 67, Chapter 4, Part 19, is amended by deleting the part in its entirety.

SECTION 180. Tennessee Code Annotated, Title 67, Chapter 4, Part 20, is amended by deleting the part in its entirety.

SECTION 181. Tennessee Code Annotated, Title 67, Chapter 4, Part 21, is amended by deleting the part in its entirety.

SECTION 182. Tennessee Code Annotated, Section 67-5-103(a), is amended by deleting the subsection in its entirety and by substituting instead the following language:

(a) Taxes on property for municipal purposes shall be imposed on the value thereof and shall be collected by the municipal tax collection officials at the time and manner prescribed in this part.

SECTION 183. Tennessee Code Annotated, Section 67-5-201(a)(2) and (b)(3), are amended by deleting the language “state,”

SECTION 184. Tennessee Code Annotated, Section 67-5-211(b), is amended by deleting the language “state,” and by placing a period after the language “including the net surplus” and by deleting the remainder of the first sentence.

SECTION 185. Tennessee Code Annotated, Section 67-5-603(a)(2) and (b)(2), is amended by deleting the language “state,”.

SECTION 186. Tennessee Code Annotated, Section 67-5-606(b), is amended by deleting the language “state,”.

SECTION 187. Tennessee Code Annotated, Sections 67-5-1101, 67-5-1111 and 67-5-1113, are amended by deleting the language “state,”.

SECTION 188. Tennessee Code Annotated, Section 67-5-1329(b), is amended by deleting the language “state,”.

SECTION 189. Tennessee Code Annotated, Section 67-5-1329, is amended by deleting subsection (b) in its entirety.

SECTION 190. Tennessee Code Annotated, Section 67-5-1902(b)(3), is amended by deleting the language “in case of all state revenue collected by the trustee, to the commissioner of revenue;”.

SECTION 191. Tennessee Code Annotated, Section 67-5-1903(c), is amended by deleting the language “state,”.

SECTION 192. Tennessee Code Annotated, Section 67-5-1904, is amended by deleting the section in its entirety.

SECTION 193. Tennessee Code Annotated, Section 67-5-2005(b) and (c), are amended by deleting the language “state and”.

SECTION 194. Tennessee Code Annotated, Section 67-5-2201(2), is amended by deleting the language “the state of Tennessee, or”.

SECTION 195. Tennessee Code Annotated, Section 67-5-2410(a)(1)(A) and (B), are amended by deleting the language “state,”.

SECTION 196. Tennessee Code Annotated, Section 67-5-2410(b)(1), is amended by deleting the language “state,”.

SECTION 197. Tennessee Code Annotated, Section 67-5-2419, is amended by placing a period after the word “chapter” and by deleting the remainder of the section.

SECTION 198. Tennessee Code Annotated, Section 67-5-2501(a)(2), is amended by deleting the language “acting for the state,”.

SECTION 199. Tennessee Code Annotated, Section 67-5-2501(a)(3), is amended by deleting the third sentence and by substituting instead the following language:

Third, the remainder shall be applied to the county first and the municipality second, the amount due each to be ascertained by a decree of the court.

SECTION 200. Tennessee Code Annotated, Section 67-5-2501(a)(2), is amended by deleting the language “acting for the state,”.

SECTION 201. Tennessee Code Annotated, Section 67-5-2501(b)(3), is amended by deleting the language “and third the remainder shall be applied to the state first, county second, and the municipality third, the amount due each to be ascertained by a decree of the court.” and by substituting instead the language “and third, the remainder shall be applied to the county first and the municipality second, the amount due each to be ascertained by a decree of the court.”

SECTION 202. Tennessee Code Annotated, Section 67-5-2508(b)(2), is amended by deleting the subdivision in its entirety.

SECTION 203. Tennessee Code Annotated, Section 67-5-2513, is amended by deleting the language “state,” and by deleting subdivision (1) in its entirety.

SECTION 204. Tennessee Code Annotated, Section 67-5-2514(c)(1), is amended by deleting subdivisions (B) and (D) in their entirety and by deleting the word “and” at the end of subdivision (C) and by adding the word “and” at the end of subdivision (A).

SECTION 205. Tennessee Code Annotated, Title 67, Chapter 7, is amended by deleting part 1 in its entirety.

SECTION 206. Tennessee Code Annotated, Title 67, Chapter 8, is amended by deleting the chapter in its entirety.

SECTION 207. Tennessee Code Annotated, Title 67, Chapter 6, Part 1, is amended by deleting Sections 67-6-101 and 67-6-103, in their entirety.

SECTION 208. Tennessee Code Annotated, Title 67, Chapter 6, Part 2, is amended by deleting Sections 67-6-202, 67-6-203, 67-6-205, 67-6-206, 67-6-209(a), (b), (c) and (d), 67-6-216, 67-6-217, 67-6-218, 67-6-219, 67-6-220, 67-6-221, 67-6-224, 67-6-225, 67-6-226, 67-6-227 are amended by deleting the sections in their entirety.

SECTION 209. Tennessee Code Annotated, Section 67-6-212(a), is amended by deleting the citation “67-6-202” and by substituting instead the citation “67-6-702”.

SECTION 210. Tennessee Code Annotated, Section 67-6-213, is amended by deleting the citation “67-6-202” and by substituting instead the citation “67-6-702”.

SECTION 211. Tennessee Code Annotated, Section 67-6-329(a), is amended by deleting subdivisions (1), (2) and (15) in their entirety.

SECTION 212. Tennessee Code Annotated, Section 67-6-330(a), is amended by deleting the language “imposed by” and by substituting instead the language “imposed pursuant to”.

SECTION 213. Tennessee Code Annotated, Section 67-6-330(a), is further amended by deleting subdivision (10).

SECTION 214. Tennessee Code Annotated, Section 67-6-330, is amended by deleting subsection (c) in its entirety.

SECTION 215. Tennessee Code Annotated, Section 67-6-340, is amended by deleting subsection (b) in its entirety.

SECTION 216. Tennessee Code Annotated, Section 67-6-346, is amended by deleting the second sentence in its entirety.

SECTION 217. Tennessee Code Annotated, Title 67, Chapter 6, is amended by deleting parts 4 and 5 in their entirety.

SECTION 218. Tennessee Code Annotated, Section 67-6-601, is amended by placing a period after the word “commissioner” and by deleting the remainder of the section.

SECTION 219. Tennessee Code Annotated, Section 67-6-602(b), is amended by placing a period after the language “within the state” and by deleting the remainder of the first sentence.

SECTION 220. Tennessee Code Annotated, Section 67-6-602(c)(2), is amended by deleting the language “the requirements of §67-6-513 hereof and with”.

SECTION 221. Tennessee Code Annotated, Section 67-6-702(a)(1), is amended by deleting the word “same” and by deleting the language “in the same manner and”.

SECTION 222. Tennessee Code Annotated, Section 67-6-702(b), is amended by deleting the language “as authorized in §67-6-206”.

SECTION 223. Tennessee Code Annotated, Section 67-6-710, is amended by deleting the period at the end of the section and adding the language “as such rules and regulations and interest and penalty for delinquencies existed on June 30, 2003.”

SECTION 224. Effective July 1, 2003, the Code Commission is directed to delete all references and cross-references to state taxes deleted by this act in effect on June 30, 2003, including references to state-shared taxes, not otherwise specifically deleted by the provisions of this act.

SECTION 225. If any provision of this act or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of the act which can be given effect without the invalid provision or application, and to that end the provisions of this act are declared to be severable.

SECTION 226. Sections 1, 2, 3 and 4 shall take effect July 1, 2001, the public welfare requiring it. All other sections shall take effect July 1, 2003, the public welfare requiring it.

